REMARKS/ARGUMENTS

Reconsideration of the present application, as amended, is respectfully requested.

Since the present amendment raises no new issues for consideration and, in any event, places the present application in better condition for consideration on appeal, it is respectfully requested that this amendment be entered under 37 CFR 1.116 in response to the last Office Action dated September 12, 2006 which made final rejections as to the pending claims and the Advisory Action dated January 12, 2007.

A. STATUS OF THE CLAIMS

The above-provided amendments to the claims assume that the previous claim amendments, dated December 7, 2006 have been entered, as noted at box 7 of the Advisory Action. As a result of the present amendment, claims 3 and 5-15 remain in the case for continued prosecution. Claims 1, 2 and 4 are cancelled without prejudice to further prosecution of the subject matter of those claims. Claim 3 has been rewritten in independent form by reciting the limitations of cancelled claims 1 and 4. The remaining dependent claims are conformed to depend from claim 3. Claim 14 now depends from claim 3 and includes the recitation of claim 3. No new matter has been added.

B. ALLOWABLE SUBJECT MATTER

Applicants note with appreciation that the Examiner has indicated that claim 3 would be allowable if amended to be in independent form and include the limitations of intervening claim(s). Claim 3 has now been rewritten in independent form by including the limitations of claims 1 and 4. Applicants urge that in view of the current amendments, all of the currently pending claims are distinguished over the prior art.

C. THE CLAIMS ARE NONOBVIOUS IN VIEW OF KIM ET AL. TAKEN WITH MORO ET AL.

The Office Action, made Final, dated September 12, 2006 maintained the rejection of the prior Office Action of March 23, 2006 under 35 USC 103(a) as allegedly obvious over Kim et al. (WO 01/68045 A1) in view of Moro et al. (U.S. Patent No. 6,585,997).

The Examiner has alleged that it would have been obvious to have provided a backing layer on the tooth whitening patches of Kim et al. which was erosion rate-controlling and bioerodible. The Examiner further opined that one could adjust the type and relative proportions of hydrophilic and hydrophobic polymers used therein, motivated by the desire to provide optimal, tailored delivery of the tooth whitening agent by controlling residence time as taught by Moro et al.

The remarks and discussion provided by Applicants' previous Amendment, mailed on December 7, 2006, are incorporated herein by reference and are thereby reiterated. Nevertheless, in the interest of expeditious prosecution, and without prejudice, Applicants have amended claim 3 as suggested by the Examiner in the Advisory Action dated January 12, 2007.

Applicants agree with the Examiner's conclusion, stated in the Advisory Action mailed on January 12, 2007, that the specification provides evidence of unexpected results for a combination of 1-10% (meth)acrylic acid copyolymer and 40-80% polyvinylpyrrolidone as shown, e.g., by Table 3, with regard to the invention defined by claim 3. Accordingly, the invention as defined by claim 3, et seq., is urged to be distinguished over the cited combination of references because, even if the alleged combination was made, the invention as defined by claim 3 has been shown to provide unexpected results.

For all of these reasons, reconsideration and withdrawal of this ground of rejection is respectfully requested.

D. FEES

This response is being filed within a three-month extension of time and the required fee is paid via credit card authorization. Thus, no further fee is believed to be required. If, on the other hand, it is determined that any further fees are due or any overpayment has been made, the Assistant Commissioner is hereby authorized to debit or credit such sum to deposit account 02-2275. Pursuant to 37 C.F.R. 1.136(a)(3), please treat this and any concurrent or future reply in this application that requires a petition for an extension of time for its timely submission as incorporating a petition for extension of time for the appropriate length of time. The fee associated therewith is to be charged to Deposit Account No. 02-2275.

E. CONCLUSION

In view of the actions taken and arguments presented, it is respectfully submitted that each and every one of the matters raised by the Examiner have been addressed by the present amendment and that the present application is now in condition for allowance.

An early and favorable action on the merits is earnestly solicited.

Respectfully submitted,

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